#### Exhibit F

SEVE SELVE	Description
1130	CASH
1140	Special Cash Deposits
1150	Working Cash Advances
1160	TEMPORARY INVESTMENTS
1180	TELECOMMUNICATIONS ACCOUNTS RECEIVABLE
1181	ACCOUNTS RECEIVABLE ALLOWANCE - TELECOMMUNICATIONS
1190	OTHER ACCOUNTS RECEIVABLE
1191	ACCOUNTS RECEIVABLE ALLOWANCE - OTHER
1200	NOTES RECEIVABLE
1200	NOTES RECEIVABLE NOTES RECEIVABLE ALLOWANCE
1210	American American Service States
ļ	INTEREST AND DIVIDENDS RECEIVABLE
1220	INVENTORIES
1230	Reserve for Inventory Obsolescence
1240	WIP
1290	Prepaid Rents
1300	PREPAID TAXES
1310	Prepaid Insurance
1320	PREPAID DIRECTORY EXPENSES
1330	OTHER PREPAYMENTS
1350	Other Current Assets
1401	INVESTMENTS IN AFFILIATED COMPANIES
1402	INVESTMENTS IN NONAFFILIATED COMPANIES
1403	Corp-Owned Life Insurance
1404	Oth Investments
1406	NONREGULATED INVESTMENTS
1407	Unamortized Debt Issuance Expense
1410	OTHER NONCURRENT ASSETS
1411	Current Federal Def Tax Asset
1412	Current State Def Tax Asset
1413	Current State DTA Val Allow
1414	Net Current Deferred Operating Income Taxes-Foreign-Asset
1431	Noncurrent Federal Deferred Tax Asset - General
1432	Noncurrent Federal DTA Valuation Allowance
1433	Noncurrent State Deferred Tax Asset
1434	Noncurrent State DTA Valuation Allowance
1435	Long Term Deferred Tax Asset - Foreign
1437	Deferred Tax Regulatory Asset
1438	Other NonCurrent Assets - Prepaid Maintenance Expenses
1439	DEFERRED CHARGES
1500	Other Jurisdictional Assets
2001	TELECOMMUNICATIONS PLANT IN SERVICE
2002	PROPERTY HELD FOR FUTURE TELECOMMUNICATIONS USE
2003	TELECOMMUNICATIONS PLANT UNDER CONSTRUCTION

GEAS/GIA	Description
2005	TELECOMUNICATIONS PLANT ADJUSTMENT
2006	NONOPERATING PLANT
2111	LAND
2112	MOTOR VEHICLES
2112	AIRCRAFT
2113	TOOLS & OTHER WORK EQUIPMENT
2121	BUILDINGS
2122	FURNITURE
2122	
	OFFICE EQUIPMENT
2124 2211	GENERAL PURPOSE COMPUTERS
	ANALOG ELECTRONIC SWITCHING
2212	DIGITAL ELECTRONIC SWITCHING
2215	ELECTRO-MECHANICAL SWITCHING
2220	OPERATOR SYSTEMS
2231	RADIO SYSTEMS
2232	CIRCUIT EQUIPMENT
2311	STATION APPARATUS
2321	CUSTOMER PREMISE WIRING
2341	LARGE PRIVATE BRANCH EXCHANGES
2351	PUBLIC TELEPHONE TERMINAL EQUIPMENT
2362	OTHER TERMINAL EQUIPMENT
2411	POLES
2421	AERIAL CABLE
2422	UNDERGROUND CABLE
2423	BURIED CABLE
2424	SUBMARINE CABLE
2425	DEEP SEA CABLE
2426	INTRABUILDING NETWORK CABLE
2431	AERIAL WIRE
2441	CONDUIT SYSTEMS
2681	CAPITAL LEASES
2682	LEASEHOLD IMPROVEMENTS
2690	INTANGIBLES
2899	Other Assets
3100	ACCUMULATED DEPRECIATION
3200	ACCUMULATED DEPRECIATION - HELD FOR FUTURE TELECOMMUNICATIONS USE
3410	Accum Amort - Capital Leases
3420	Accum Amort - Leasehold Improvements - Buildings
3500	ACCUMULATED AMORTIZATION INTANGIBLE
3600	Accum Amort - Other
4010	ACCOUNTS PAYABLE
4020	NOTES PAYABLE
4030	Advance Billing and Payments

(ALD SAKE)	Description
4040	CUSTOMERS' DEPOSITS
4050	Current Maturities - Long Term Debt
4060	Current Maturities - Capital Leases
4070	INCOME TAXES ACCRUED
4080	OTHER TAXES ACCRUED
4100	NET CURRENT DEFERRED OPERATING INCOME TAXES
4110	NET DEFERRED NONOPERATING INCOME TAXES
4120	OTHER ACCRUED LIABILITIES
4130	OTHER CURRENT LIABILITIES
4210	Funded Debt
4220	Premium On Long Term Debt
4230	Discount On Long Term Debt
4250	Obligations Under Capital Leases
4270	Othr Long Term Debt
4310	OTHER LONG TERM LIABILITIES
4340	NET NONCURRENT DEFERRED OPERATING INCOME TAXES
4341	Net Deferred Tax Liability Adjustments
4350	NET NONCURRENT DEFERRED NONOPERATING INCOME TAXES
4355	Current Deferred Credits - Other
4360	OTHER DEFERRED CREDITS
4361	Deferred Tax Regulatory Liability
4370	Other Jurisdictional Liabilities And Deferred Credits
4510	Capital Stock
4515	Preferred Stock - Par
4520	Additional Paid-In Capital
4528	Tax Benefit - Stk Op/Dist Stock Options
4530	Treasury Stock
4531	Premium on Treasury Stock
4535	Unrealized Gain/Loss
4540	OTHER CAPITAL
4550	RETAINED EARNINGS
5000	BASIC LOCAL SERVICE REVENUES
5001	BASIC AREA REVENUE
5002	OPTIONAL EXTENDED AREA REVENUE
5003	CELLULAR MOBILE REVENUE
5004	OTHER MOBILE SERVICES REVENUE
5040	LOCAL PRIVATE LINE REVENUE
5050	CUSTOMER PREMISES REVENUE
5060	OTHER LOCAL EXCHANGE REVENUE
5069	Other Local Exchange Revenue Settlements
5080	NETWORK ACCESS REVENUE
5081	END USER REVENUE
5082	SWITCHED ACCESS REVENUE

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5083	SPECIAL ACCESS REVENUE
5084	STATE ACCESS REVENUE
5100	LONG DISTANCE MESSAGE REVENUE
5111	LONG DISTANCE INESSAGE REVENUE
5112	LONG DISTANCE INVAND-ONLY REVENUE
5112	SUBVOICE GRADE LONG DISTANCE PRIVATE NETWORK REVENUE
5122	VOICE GRADE LONG DISTANCE PRIVATE NETWORK REVENUE
5122	AUDIO PROGRAM GRADE LONG DISTANCE PRIVATE NETWORK REVENUE
5123	VIDEO PROGRAM GRADE LONG DISTANCE PRIVATE NETWORK REVENUE
5125	DIGITAL TRANSMISSION LONG DISTANCE PRIVATE NETWORK REVENUE
5126	LONG DISTANCE PRIVATE NETWORK SWITCHING REVENUE
5128	OTHER LONG DISTANCE PRIVATE NETWORK SWITCHING REVENUE
5128	OTHER LONG DISTANCE PRIVATE NETWORK REVENUE OTHER LONG DISTANCE PRIVATE REVENUE SETTLEMENTS
t	OTHER LONG DISTANCE PRIVATE REVENUE SETTLEMENTS  OTHER LONG DISTANCE REVENUE
5160 5169	OTHER LONG DISTANCE REVENUE SETTLEMENTS
5230	DIRECTORY REVENUE
5240	RENT REVENUE
5261	SPECIAL BILLING ARRANGEMENTS REVENUE
5262	CUSTOMER OPERATIONS REVENUE
5263	PLANT OPERATIONS REVENUE
5264	OTHER INCIDENTAL REGULATED REVENUE
5264 5269	OTHER INCIDENTAL REGULATED REVENUE OTHER REVENUE SETTLEMENTS
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5270	CARRIER BILLING AND COLLECTION REVENUE
5280	NON REGULATED OPERATING REVENUE
5300	UNCOLLECTIBLE REVENUE
5301	UNCOLLECTIBLE REVENUE - TELECOMMUNICATIONS UNCOLLECTIBLE REVENUE-OTHER
5302	NON REGULATED REVENUE
5510 5520	
5525	NON-REGULATED REVENUE
5530	NON-REGULATED REVENUE NON-REGULATED VIDEO REVENUE
5535	NON-REGULATED VIDEO REVENUE
5540	NON-REGULATED REVENUE NON-REGULATED CUSTOM ORDER & REPAIR REVENUE
5545	NON-REGULATED COSTONI ORDER & REPAIR REVENUE
5550	Interstate - InterLATA
5550 5551	Interstate - IntraLATA
5552	Interstate - Other
5553	Interstate - Other  Intrastate - InterLATA
5554	Intrastate - IntraLATA
	- And Andrews -
5555	Intrastate - Other
5556	Local
5557	International New Initializational
5558	Non-Jurisdictional

NON-REGULATED OTHER REVENUE	MANASALIN	Description
MOTOR VEHICLE EXPENSE 6113 AIRCRAFT EXPENSE 6114 OTHER TOOLS & WORK EQUIPMENT EXPENSE 6121 LAND & BUILDINGS EXPENSE 6122 FURNITURE & ARTWORKS EXPENSE 6123 OFFICE EQUIPMENT EXPENSE 6124 GENERAL PURPOSE COMPUTER EXPENSE 6125 OFFICE EQUIPMENT EXPENSE 6126 DIGITAL ELECTRONIC EXPENSE 6211 ANALOG ELECTRONIC EXPENSE 6212 DIGITAL ELECTRONIC EXPENSE 6215 ELECTROMECHANICAL EXPENSE 6220 OPERATOR SYSTEMS EXPENSE 6231 RADIO SYSTEM EXPENSE 6232 CIRCUIT EQUIPMENT EXPENSE 6331 STATION APPARATUS EXPENSE 6331 STATION APPARATUS EXPENSE 6341 LARGE PRIVATE BRANCH EXCHANGE EXPENSE 6342 LOTHER TERMINAL EQUIPMENT EXPENSE 6351 PUBLIC TELEPHONE TERMINAL EQUIPMENT EXPENSE 6362 OTHER TERMINAL EQUIPMENT EXPENSE 6421 AERIAL CABLE EXPENSE 6422 UNDERGROUND CABLE EXPENSE 6423 BURIED CABLE EXPENSE 6424 SUBMARINE CABLE EXPENSE 6425 DEEP SEA CABLE EXPENSE 6426 INTRABUILDING NETWORK CABLE EXPENSE 6431 AERIAL WIRE EXPENSE 6431 AERIAL WIRE EXPENSE 6431 PROPERTY HELD FOR FUTURE TELECOMMUNICATIONS USE EXPENSE 6531 POWER EXPENSE 6531 POWER EXPENSE 6532 NETWORK ADMINISTRATION EXPENSE 6533 ENTWORK ADMINISTRATION EXPENSE 6534 PLANT OPERATIONS ADMINISTRATION EXPENSE 6535 ENGINEERING EXPENSE 6540 ACCESS EXPENSE 6561 DEPRECIATION & AMORTIZATION EXPENSE 6564 ACCESS EXPENSE 6564 AMORTIZATION EXPENSE - TELECOMMUNICATIONS PLANT IN-SERVICE 6565 AMORTIZATION EXPENSE - TELECOMMUNICATIONS PLANT IN-SERVICE 6566 DEPRECIATION & PROPERTY HELD FOR FUTURE - DEPRECIATION EXPENSE 6564 AMORTIZATION EXPENSE - TELECOMMUNICATIONS PLANT IN-SERVICE 6565 AMORTIZATION EXPENSE - TELECOMMUNICATION PLANT IN-SERVICE 6566 AMORTIZATION EXPENSE - TELECOMMUNICATION PLANT IN-SERVICE		
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POWER EXPENSE  6532 NETWORK ADMINISTRATION EXPENSE  6533 TESTING EXPENSE  6534 PLANT OPERATIONS ADMINISTRATION EXPENSE  6535 ENGINEERING EXPENSE  6540 ACCESS EXPENSE  6560 DEPRECIATION & AMORTIZATION EXPENSE  6561 DEPRECIATION EXPENSE - TELECOMMUNICATIONS PLANT IN-SERVICE  6562 DEPRECIATION EXP - PROPERTY HELD FOR FUTURE - DEPRECIATION EXPENSE  6563 AMORTIZATION EXPENSE-TANGIBLE  6564 AMORTIZATION EXP-INTANGIBLE  6565 AMORTIZATION EXP - OTHER  6660 MARKETING		
NETWORK ADMINISTRATION EXPENSE TESTING EXPENSE PLANT OPERATIONS ADMINISTRATION EXPENSE ENGINEERING EXPENSE ACCESS EXPENSE DEPRECIATION & AMORTIZATION EXPENSE DEPRECIATION EXPENSE - TELECOMMUNICATIONS PLANT IN-SERVICE DEPRECIATION EXP - PROPERTY HELD FOR FUTURE - DEPRECIATION EXPENSE AMORTIZATION EXPENSE-TANGIBLE AMORTIZATION EXP-INTANGIBLE AMORTIZATION EXP - OTHER MARKETING	6512	PROVISIONING EXPENSE
TESTING EXPENSE  PLANT OPERATIONS ADMINISTRATION EXPENSE  ENGINEERING EXPENSE  ACCESS EXPENSE  DEPRECIATION & AMORTIZATION EXPENSE  DEPRECIATION EXPENSE - TELECOMMUNICATIONS PLANT IN-SERVICE  DEPRECIATION EXP - PROPERTY HELD FOR FUTURE - DEPRECIATION EXPENSE  AMORTIZATION EXPENSE-TANGIBLE  AMORTIZATION EXP-INTANGIBLE  AMORTIZATION EXP - OTHER  MARKETING	6531	POWER EXPENSE
PLANT OPERATIONS ADMINISTRATION EXPENSE  ENGINEERING EXPENSE  ACCESS EXPENSE  DEPRECIATION & AMORTIZATION EXPENSE  DEPRECIATION EXPENSE - TELECOMMUNICATIONS PLANT IN-SERVICE  DEPRECIATION EXP - PROPERTY HELD FOR FUTURE - DEPRECIATION EXPENSE  AMORTIZATION EXPENSE-TANGIBLE  AMORTIZATION EXP-INTANGIBLE  AMORTIZATION EXP-INTANGIBLE  AMORTIZATION EXP - OTHER  MARKETING	6532	NETWORK ADMINISTRATION EXPENSE
6535 ENGINEERING EXPENSE 6540 ACCESS EXPENSE 6560 DEPRECIATION & AMORTIZATION EXPENSE 6561 DEPRECIATION EXPENSE - TELECOMMUNICATIONS PLANT IN-SERVICE 6562 DEPRECIATION EXP - PROPERTY HELD FOR FUTURE - DEPRECIATION EXPENSE 6563 AMORTIZATION EXPENSE-TANGIBLE 6564 AMORTIZATION EXP-INTANGIBLE 6565 AMORTIZATION EXP - OTHER 6610 MARKETING	6533	TESTING EXPENSE
ACCESS EXPENSE  DEPRECIATION & AMORTIZATION EXPENSE  DEPRECIATION EXPENSE - TELECOMMUNICATIONS PLANT IN-SERVICE  DEPRECIATION EXP - PROPERTY HELD FOR FUTURE - DEPRECIATION EXPENSE  AMORTIZATION EXPENSE-TANGIBLE  AMORTIZATION EXP-INTANGIBLE  AMORTIZATION EXP - OTHER  MARKETING	6534	PLANT OPERATIONS ADMINISTRATION EXPENSE
DEPRECIATION & AMORTIZATION EXPENSE DEPRECIATION EXPENSE - TELECOMMUNICATIONS PLANT IN-SERVICE DEPRECIATION EXP - PROPERTY HELD FOR FUTURE - DEPRECIATION EXPENSE AMORTIZATION EXPENSE-TANGIBLE AMORTIZATION EXP-INTANGIBLE AMORTIZATION EXP - OTHER MARKETING	6535	ENGINEERING EXPENSE
DEPRECIATION EXPENSE - TELECOMMUNICATIONS PLANT IN-SERVICE DEPRECIATION EXP - PROPERTY HELD FOR FUTURE - DEPRECIATION EXPENSE  AMORTIZATION EXPENSE-TANGIBLE AMORTIZATION EXP-INTANGIBLE AMORTIZATION EXP - OTHER  MARKETING	6540	ACCESS EXPENSE
DEPRECIATION EXP - PROPERTY HELD FOR FUTURE - DEPRECIATION EXPENSE  AMORTIZATION EXPENSE-TANGIBLE  AMORTIZATION EXP-INTANGIBLE  AMORTIZATION EXP - OTHER  MARKETING	6560	DEPRECIATION & AMORTIZATION EXPENSE
AMORTIZATION EXPENSE-TANGIBLE  AMORTIZATION EXP-INTANGIBLE  AMORTIZATION EXP - OTHER  MARKETING	6561	DEPRECIATION EXPENSE - TELECOMMUNICATIONS PLANT IN-SERVICE
6564 AMORTIZATION EXP-INTANGIBLE 6565 AMORTIZATION EXP - OTHER 6610 MARKETING	6562	DEPRECIATION EXP - PROPERTY HELD FOR FUTURE - DEPRECIATION EXPENSE
6565 AMORTIZATION EXP - OTHER 6610 MARKETING	6563	AMORTIZATION EXPENSE-TANGIBLE
6610 MARKETING	6564	AMORTIZATION EXP-INTANGIBLE
, 117 m = 4 (quartum <u>al</u>	6565	AMORTIZATION EXP - OTHER
6611 PRODUCT MANAGEMENT	6610	MARKETING
	6611	PRODUCT MANAGEMENT

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6612	SALES
6613	PRODUCT ADVERTISING
6620	SERVICES
6621	CALL COMPLETION SERVICES
6622	NUMBER SERVICES
6623	CUSTOMER SERVICES
6710	EXECUTIVE AND PLANNING
6711	EXECUTIVE AND PLANNING
6712	
6720	PLANNING GENERAL AND ADMINISTRATIVE
6721	ACCOUNTING AND FINANCE
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6722	EXTERNAL RELATIONS
6723	HUMAN RESOURCES
6724	INFORMATION MANAGEMENT
6725	LEGAL PROCUPENTAL
6726	PROCUREMENT  PROCUREMENT
6727	RESEARCH AND DEVELOPMENT
6728	OTHER GENERAL AND ADMINISTRATIVE
6790	Provision for Uncollectible Notes Receivable Exp
6801	SALARY & WAGES-NON-REGULATED COMPANIES
6802	OTHER COMPENSATION – NON-REGULATED COMPANIES
6803	DEFERRED COMPENSATION & BENEFITS - NON-REGULATED COMPANIES
6804	PAYROLL & OTHER TAXES – NON-REGULATED COMPANIES
6805	EMPLOYEE RELATED EXPENSES – NON-REGULATED COMPANIES
6812	NON-REGULATED PROGRAMMING FEES - MDU
6813	NON-REGULATED PROGRAMMING FEES - SFU
6815	NON-REGULATED PROGRAMMING FEES - Lightspeed
6841	NON-REGULATED PROGRAMMING FEES - License, Fees and Permits
6890	Allocations
6901	Intercompany Services Provided (Contra Expense)
6905	Interco Svcs SBC
6910	Interco Svcs SWBT
6912	Interco Svcs SBC Internet Services (formerly Pac Bell Internet) - General
6935	Interco Services SWB Messaging Services Interco Sycs Communication Sycs
6945	
6952	Interco Svcs AT&T Corp.
6953	Interco Svcs AT&T Enterprise Services
6955	Interco Svcs Asset Mgmt Inc
6960	Interco Svcs SNET Telephone Co.
6970	Interco Svcs Ameritech - Joint Marketing
6972	Ameritech Information Services (AIS) - SBC Global
6973	Ameritech Advanced Data Services - MVP Credit
6974	Ameritech Data Network Solutions (SBC Datacomm)

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6975	Ameritech Credit Corporation
6976	Ameritech Services, Inc.
6978	Interco Sycs SBC Shared Services
6980	Interco Services Pacific Bell Telephone
6981	Interco Services Pac Bell Information Services (PBIS)
6985	Interco Services Nevada Bell
6997	Intercompany Eliminations Expense
6998	Cost of Goods Sold - External
6999	COGS .
7100	OTHER OPERATING INCOME AND EXPENSES
7110	Oth Oper Inc & Exp-Income from Custom Work
7140	Oth Oper Inc & Exp-income from Custom Work  Oth Oper Inc & Exp - Gains and Losses from Foreign Exchange
7150	GAINS OR LOSSES FROM DISPOSITION OF LAND AND ARTWORKS
7151	Oth Oper Inc & Exp-G/L on Fixed Assets
7155	Oth Oper Inc & Exp-G/L on Investments
7157	Partnership Income/Loss - General
7158	Equity Income/Loss
7159	Minority Interest
7160	OTHER OPERATING GAINS AND LOSSES
7200	OPERATING TAXES
7210	Operating Taxes-Operating Investment Tax Credits - Net
7210	Operating Taxes-Operating Investment Tax Credits - Net Operating Taxes-Operating Federal Income Taxes
7221	Operating Taxes-Operating rederal income Taxes  Operating Taxes-Foreign Income Tax Current
7230	Operating Taxes-Poreign Income Tax Current  Operating Taxes-Operating State and Local Income Taxes
7240	OPERATING OTHER TAXES
7250	PROVISION FOR DEFERRED OPERATING INCOME TAXES - NET
7300	NONOPERATING INCOME AND EXPENSE
7310	DIVIDEND INCOME
7320	INTEREST INCOME
7340	NonOper Income & Expense-Allowance for Funds Used During Construction
7350	NonOper Income & Expense-Anowance for Funds Osed Burning Construction  NonOper Income & Expense-Gains or Losses from the Disposition of Certain Prop
7360	OTHER NONOPERATING INCOME
7361	NonOper Income & Expense-Equity Earnings from Affiliates
7370	SPECIAL CHARGES
7400	NONOPERATING TAXES
7400	NonOperating Taxes-NonOperating Federal Income Taxes
7420	NonOperating Taxes-NonOperating Federal Income Taxes  NonOperating Taxes-NonOperating State and Local Income Taxes
7440	NONOPERATING OTHER TAXES
7450	PROVISION FOR DEFERRED NONOPERATING INCOME TAXES - NET
7500 7500	INTEREST AND RELATED ITEMS
7510	INTEREST AND RELATED HEIVIS INTEREST ON FUNDED DEBT
7510 7520	Interest & Related Items-Interest Expense - Capital Leases
	AND THE RESIDENCE OF THE PROPERTY OF THE PROPE
7530	Interest & Related Items-Amortization of Debt Issuance Expense

(STASKERA)	Description
7540	OTHER INTEREST DEDUCTIONS
7600	EXTRAORDINARY ITEMS
7630	CURRENT INCOME TAX EFFECT OF EXTRAORDINARY ITEMS - NET
7640	PROVISION FOR DEFERRED INCOME TAX EFFECT OF EXTRAORDINARY ITEMS - NET
7910	Income Effect of Jurisdictional Ratemaking Differences - Net
7990	NonRegulated Net Income
9700	CONTROL
9708	CUSTOM WORK
9724	INTERAREA CONTROL
9725	Control - Clearance - Auto Balance
9726	Control - Payroll Suspense
9728	DISBURSEMENT SUSPENSE
9729	Control - Interoffice Bill Suspense
9766	REVENUE CONTROL
9790	Control - Interjournal Control
9791	Control - Sales of Non-Depreciable Assets
9800	Control - Control Account - General Headquarters
9801	Control - Control Account - Arkansas
9802	Control - Control Account - Missouri
9805	Control - Control Account - Kansas
9806	Control - Control Account - Oklahoma
9807	Control - Control Account - Texas
9810	Control - Control Account - Headquarters Control Account